REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

March 03, 2014

REVENUE MEMORANDUM CIRCULAR NO. 44-2014

SUBJECT : Declaration of BIR Form No. 2332 (Certificate of Accreditation) Pursuant to Revenue Memorandum Order (RMO) No. 13-2013 as Accountable Form

TO : All Internal Revenue Officials, Employees and Others Concerned

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Pursuant to Section 6 of the National Internal Revenue Code of 1997, as amended, specifically the power of the Commissioner of Internal Revenue to make assessment and prescribe additional requirements for Tax Administration and Enforcement, this Circular is issued to declare BIR Form No. 2332–Certificate of Accreditation (Annex "A") as an accountable form in relation to the implementation of Revenue Memorandum Order (RMO) No. 13-2013 (Prescribing Work-Around Procedures in the Accreditation of Printers as Pre-requisite to the Printing of Official Receipts, Sales Invoices and Other Commercial Receipts and/or Invoices).

Accountable BIR Form No. 2332 shall be accomplished in three (3) copies and to be distributed as follows:

Original	-	Accredited Printer's Copy
Duplicate	-	National/Regional Accreditation Board's Copy
Triplicate	-	Issuing District Office's Copy

The requisition and distribution of Accountable BIR Form No. 2332 shall be the responsibility of Assistant Commissioner-Large Taxpayer Service for LTDO/LT Offices and Regional Director for Revenue District Offices.

All concerned are hereby enjoined to be guided accordingly and give this Circular as wide a publicity as possible.

(Original Signed)
KIM S. JACINTO-HENARES
Commissioner of Internal Revenue

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